

Every pull-tab must have certain information printed on the face of the ticket. See 86 Ill. Adm. Code 432.130(c)(3). (This is a GIL.)

July 22, 2005

Dear Xxxxx:

This letter is in response to your letter received December 3, 2004, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at [www.ILTAX.com](http://www.ILTAX.com) to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

I am considering the purchase of a licensed pull tab supplier in the State of Illinois. This licensee is a S corporation. Charitable gaming law in the State of Illinois requires all pull tabs to be imprinted with the name of the supplier. Could I sell the inventory of this supplier if I purchased the business.? Also could I continue to use the company name with different ownership.?

Please call with any questions. Thanking you in advance for your response.

#### **DEPARTMENT'S RESPONSE:**

For general information regarding information that must be printed on pull-tabs, please see 86 Ill. Adm. Code 432.130(c)(3). Every pull tab must have printed on it at least the following information: the manufacturer's name or logo; the serial number assigned by the manufacturer and the supplier's name, both of which must be printed on the face (game information side) of break open tickets and must appear in plain view to the casual observer; and the number of winners, respective winning numbers or symbols, selling price of each tickets, and prize amounts (this information may be printed on a flare rather than on the pull tab). A supplier's name may be reasonably abbreviated, but initials alone are not sufficient unless they constitute the supplier's full name. See 86 Ill. Adm. Code 432.130(c)(3).

Pursuant to the above stated regulations, (provided you have received a valid supplier's license from the Department), you could sell the inventory of the prior owner if your company's name as supplier were printed on the pull-tab tickets. A company could not sell the inventory supplies to licensed pull-tab operators without being the actual owner of the inventory supplies and without being licensed to sell pull-tabs.

You would be allowed to use the current owner's company name, if a legal change in the entities' ownership were to occur, provided your application and eligibility to sell pull-tabs as a licensed supplier were approved by the Department and all other terms under the regulations were met.

I hope this information is helpful. If you require additional information, please visit our website at [www.ILTAX.com](http://www.ILTAX.com) or contact the Department's Taxpayer Information Division at (217) 782-3336. If you are not under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Very truly yours,

Edwin E. Boggess  
Associate Counsel

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